



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF PEWAUKEE WATER UTILITY

Principal Office: W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF PEWAUKEE WATER UTILITY**Utility Address:** W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072**When was utility organized?** 4/14/1977**Report any change in name:** FORMERLY: TOWN OF PEWAUKEE SANITARY DISTRICT NO. 3**Effective Date:** 2/15/1999**Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JEFF WEIGEL**Title:** PUBLIC WORKS DIRECTOR**Office Address:**W240 N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072**Telephone:** (262) 691 - 0804**Fax Number:** (262) 691 - 5720**E-mail Address:** weigel@ci.pewaukee.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: ROTROFF JEANSON & COMPANY, SC**Title:****Office Address:** ROTROFF JEANSON & COMPANY, SCW239 N1690 BUSSE ROAD
WAUKESHA, WI 53188**Telephone:** (262) 523 - 4090**Fax Number:** (262) 523 - 4093**E-mail Address:** howard@rotroffjeanson.com

President, chairman, or head of utility commission/board or committee:

Name: BRENT REDFORD**Title:** MAYOR**Office Address:**W240 N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072**Telephone:** (262) 691 - 0770**Fax Number:** (262) 691 - 1798**E-mail Address:** redford@ci.pewaukee.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: ROTROFF JEANSON & COMPANY, SC**Title:****Office Address:** ROTROFF JEANSON & COMPANY, SC
W239 N1690 BUSSE ROAD
WAUKESHA, WI 53188**Telephone:** (262) 523 - 4090**Fax Number:** (262) 523 - 4093**E-mail Address:** howard@rotroffjeanson.com**Date of most recent audit report:****Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: JANE MUELLER**Title:** SUPERINTENDENT**Office Address:**
W240 N3065 PEWAUKEE RD
PEWAUKEE, WI 53072**Telephone:** (262) 691 - 0804**Fax Number:** (262) 691 - 5720**E-mail Address:**

Name of utility commission/committee: DEPARTMENT OF PUBLIC WORKS COMMISSION

Names of members of utility commission/committee:MARILYN BRIEST, COMMISSIONER
JAMES ENGMAN, COMMISSIONER
BRENT REDFORD, MAYOR
FRITZ RUF, COMMISSIONER
DAVID SWAN, COMMISSIONER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	803,593	756,882	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	460,720	387,014	2
Depreciation Expense (403)	340,009	322,804	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	10,248	9,397	5
Total Operating Expenses	810,977	719,215	
Net Operating Income	(7,384)	37,667	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(7,384)	37,667	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	644,013	774,415	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	435,993	428,151	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,080,006	1,202,566	
Total Income	1,072,622	1,240,233	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,072,622	1,240,233	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	593,245	592,318	14
Amortization of Debt Discount and Expense (428)	24,380	35,466	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	181,703	184,361	19
Total Interest Charges	435,922	443,423	
Net Income	636,700	796,810	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,783,220	986,410	20
Balance Transferred from Income (433)	636,700	796,810	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,419,920	1,783,220	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NON-REGULATED SEWER UTILITY NET INCOME	370,013	3
GENERAL TAX LEVY FOR SEWER DEBT SERVICE	274,000	4
Total (Acct. 417):	644,013	
Nonoperating Rental Income (418):		
NONE		5
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CERTIFICATES OF DEPOSIT, STATE OF WISCONSIN		6
INVESTMENT POOL AND BANK ACCOUNTS	393,070	7
INTEREST ON SPECIAL ASSESSMENTS PAID IN INSTALLMENTS	42,923	8
Total (Acct. 419):	435,993	
Miscellaneous Nonoperating Income (421):		
NONE		9
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	803,593	0	0	0	803,593	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	803,593	0	0	0	803,593	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	63,632	40,960	104,592	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	16,960	28,313	45,273	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,070		4,070	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	69,273	(69,273)	0	18
All other accounts			0	19
Total Payroll	153,935	0	153,935	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	20,083,882	18,253,226	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,299,328	1,957,272	2
Net Utility Plant	17,784,554	16,295,954	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	31,313,270	28,740,066	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,404,705	2,784,903	4
Net Nonutility Property	27,908,565	25,955,163	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,363,642	2,596,172	6
Special Funds (125)	0	0	7
Total Other Property and Investments	30,272,207	28,551,335	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,293,745	6,396,063	8
Temporary Cash Investments (132)	2,013,397	1,160,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	147,508	129,580	11
Other Accounts Receivable (143)	399,032	371,787	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	156,133	168,349	14
Materials and Supplies (150)	2,126	2,268	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	6,188	36,889	17
Total Current and Accrued Assets	9,018,129	8,264,936	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	67,484	91,865	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	54,321	51,471	20
Total Deferred Debits	121,805	143,336	
Total Assets and Other Debits	57,196,695	53,255,561	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	23,316	23,316	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,419,920	1,783,220	23
Total Proprietary Capital	2,443,236	1,806,536	
LONG-TERM DEBT			
Bonds (221)	11,609,147	10,654,786	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	2,294,426	3,266,871	26
Total Long-Term Debt	13,903,573	13,921,657	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	524,083	232,681	28
Payables to Municipality (233)	57,502	3,916	29
Customer Deposits (235)	978	271	30
Taxes Accrued (236)	1,738	5,222	31
Interest Accrued (237)	90,792	134,166	32
Other Current and Accrued Liabilities (238)	2,422	8,156	33
Total Current and Accrued Liabilities	677,515	384,412	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	468,944	548,762	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	468,944	548,762	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	39,703,427	36,594,194	41
Total Liabilities and Other Credits	57,196,695	53,255,561	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	19,502,133	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	581,749				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	20,083,882	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,299,328	0	0	0	10
Total Accumulated Provision	2,299,328	0	0	0	
Net Utility Plant	17,784,554	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,957,272				1,957,272	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	340,009				340,009	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	7,355				7,355	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	347,364	0	0	0	347,364	13
Debits during year						14
Book cost of plant retired	5,308				5,308	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,308	0	0	0	5,308	19
Balance End of Year	2,299,328	0	0	0	2,299,328	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	28,740,066	2,573,204		31,313,270	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	28,740,066	2,573,204	0	31,313,270	
Less accum. prov. depr. & amort. (122)	2,784,903	619,802		3,404,705	3
Net Nonutility Property	25,955,163	1,953,402	0	27,908,565	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,126	2,268	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	2,126	2,268	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1983	0	428	87	1
1990	2,958	428	1,435	2
1992	2,874	428	4,153	3
1993	8,753	428	2,474	4
1994	5,045	428	28,207	5
1995	4,750	428	31,128	6
Total			67,484	
Unamortized premium on debt (251)				
NONE	0	0	0	7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	23,316	1
Changes during year (explain):		
NONE		2
Balance end of year	23,316	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Corporate Purpose Bonds 1994	12/01/1994	12/01/2010	6.21%	2,200,000	1
Corporate Purpose Bonds 1995	09/01/1995	06/01/2011	5.20%	2,100,000	2
Sewer System Revenue Bonds	10/09/1996	05/01/2016	3.21%	7,309,147	3
Total Bonds (Account 221):				11,609,147	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
G.O. Promissory Notes 1993	08/30/1993	09/01/2000	3.90%	750,000	1
G.O. Promissory Notes 1998	04/09/1998	05/01/2016	3.16%	694,426	2
G.O. Promissory Notes 1992	06/01/1992	09/01/2001	5.31%	850,000	3
Total for Account 224				<u>2,294,426</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,222	1
Accruals:		
Charged water department expense	10,248	2
Charged electric department expense		3
Charged sewer department expense	3,992	4
Other (explain):		
NONE		5
Total Accruals and other credits	14,240	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	16,690	7
PSC Remainder Assessment	1,034	8
Other (explain):		
NONE		9
Total payments and other debits	17,724	
Balance end of year	1,738	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Corporate Purpose Bonds 1994	11,321	135,850	135,850	11,321	1
Corporate Purpose Bonds 1995	9,054	108,650	108,650	9,054	2
Sewer System Revenue Bonds	33,831	218,044	212,962	38,913	3
Subtotal	54,206	462,544	457,462	59,288	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
G.O. Promissory Notes 1992	18,437	53,480	55,313	16,604	5
G.O. Promissory Notes 1993	21,875	55,000	65,625	11,250	6
Intermunicipal Agreement w/ Village of Pewaukee	39,648	22,221	58,219	3,650	7
Subtotal	79,960	130,701	179,157	31,504	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	134,166	593,245	636,619	90,792	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	15,872,106	0	0	20,722,088	0	36,594,194	1
Add credits during year:							
For Services	169,137			159,840		328,977	2
For Mains	535,853			813,555		1,349,408	3
Other (specify):							
RESERVE CAPACITY ASSESSMENTS	438,745			864,178		1,302,923	4
HYDRANTS	87,277					87,277	5
SEWAGE LIFT STATION				40,648		40,648	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	17,103,118	0	0	22,600,309	0	39,703,427	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	213,643			1,643,573		1,857,216	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	2,363,642	2
Total (Acct. 124):	2,363,642	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	147,508	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	147,508	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	369,891	9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM DEVELOPERS AND CONTRACTORS	29,141	11
Total (Acct. 143):	399,032	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS AND DELINQUENT USER CHARGES PLACED ON		12
1999 TAX ROLL	151,343	13
BALANCE DUE FOR 1999 PUBLIC FIRE PROTECTION PROVIDED TO CITY	4,790	14
Total (Acct. 145):	156,133	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
REVIEW AND PRELIMINARY DESIGN FEES FOR POTENTIAL FUTURE	17
SYSTEM EXPANSION	54,321 18
Total (Acct. 183):	54,321
Payables to Municipality (233):	
EXPENSES PAID BY THE CITY ON THE UTILITY'S BEHALF INCLUDING:	19
- WAGES AND SALARIES	22,781 20
- EMPLOYEE BENEFITS	20,676 21
- PROFESSIONAL SERVICES	6,657 22
- OPERATING EXPENSES	7,388 23
Total (Acct. 233):	57,502
Other Deferred Credits (253):	
NONE	24
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	18,777,835	0	0	0	18,777,835	1
Materials and Supplies	2,197	0	0	0	2,197	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,128,300	0	0	0	2,128,300	4
Customer Advances for Construction	164,746				164,746	5
Contributions in Aid of Construction	16,487,612	0	0	0	16,487,612	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(626)	0	0	0	(626)	
Net Operating Income	(7,384)	0	0	0	(7,384)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	23,316	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,101,570	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,124,886	
Net Income		
Net Income	636,700	5
Percent Return on Proprietary Capital	29.96%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

OTHER CURRENT AND ACCRUED ASSETS (170):

The balance in account 170 represents interest earned by the Utility on its investments but not yet received. Accrued interest decreased as the Utility's investments in Certificates of Deposit went from \$4,283,000 at December 31, 1998 to \$2,013,397 at the end of 1999. In addition, the State of Wisconsin Investment Pool began paying interest the month it was earned instead of the following month.

ACCOUNTS PAYABLE (232):

Accounts Payable increased \$291,402 from December 31, 1998 to \$524,083 at December 31, 1999. The increase was primarily due to the increased number of projects in progress - from \$199,688 at December 31, 1998 to \$581,749 at December 31, 1999.

Identification and Ownership - Contacts (Page iv)

May 24, 2000

Mr. Jeff Weigel, Public Works Director
City of Pewaukee Water Utility
W240N3065 Pewaukee Road
Pewaukee, WI 53072-4098

1999 Analytical Review DWCCA-4625-PJL

Dear Mr. Weigel:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mayor Brent Redford

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	801,637	1
Total Sales of Water	801,637	
Other Operating Revenues		
Forfeited Discounts (470)	1,327	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	629	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,956	
Total Operating Revenues	803,593	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	19,251	8
Pumping Expenses (620-625)	162,589	9
Water Treatment Expenses (630-635)	60,275	10
Transmission and Distribution Expenses (640-655)	76,860	11
Customer Accounts Expenses (901-904)	8,091	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	133,654	14
Total Operation and Maintenance Expenses	460,720	
Other Operating Expenses		
Depreciation Expense (403)	340,009	15
Amortization Expense (404-407)	0	16
Taxes (408)	10,248	17
Total Other Operating Expenses	350,257	
Total Operating Expenses	810,977	
NET OPERATING INCOME	(7,384)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	66	6,723	4,607	1
Commercial	13	1,334	4,602	2
Industrial				3
Total Unmetered Sales to General Customers (460)	79	8,057	9,209	
Metered Sales to General Customers (461)				
Residential	1,820	206,806	387,849	4
Commercial	166	91,865	107,424	5
Industrial	70	49,523	64,662	6
Total Metered Sales to General Customers (461)	2,056	348,194	559,935	
Private Fire Protection Service (462)	111		36,035	7
Public Fire Protection Service (463)	1		195,290	8
Other Sales to Public Authorities (464)	5	585	1,168	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,252	356,836	801,637	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	195,290	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	195,290	
Forfeited Discounts (470):		
Customer late payment charges	1,327	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,327	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF HYDRANT TOOLS AND ACCESSORIES	629	8
Total Rents from Water Property (472)	629	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	262	2
Operation Supplies and Expenses (602)	5,638	3
Maintenance of Water Source Plant (605)	13,351	4
Total Source of Supply Expenses	19,251	
PUMPING EXPENSES		
Operation Labor (620)	12,505	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	114,164	7
Operation Supplies and Expenses (623)	16,285	8
Maintenance of Pumping Plant (625)	19,635	9
Total Pumping Expenses	162,589	
WATER TREATMENT EXPENSES		
Operation Labor (630)	12,140	10
Chemicals (631)	31,184	11
Operation Supplies and Expenses (632)	12,750	12
Maintenance of Water Treatment Plant (635)	4,201	13
Total Water Treatment Expenses	60,275	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	31,424	14
Operation Supplies and Expenses (641)	12,139	15
Maintenance of Distribution Reservoirs and Standpipes (650)	203	16
Maintenance of Mains (651)	15,110	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	5,165	19
Maintenance of Hydrants (654)	7,669	20
Maintenance of Other Plant (655)	5,150	21
Total Transmission and Distribution Expenses	76,860	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,727	22
Accounting and Collecting Labor (902)	1,836	23
Supplies and Expenses (903)	528	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,091	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	40,960	27
Office Supplies and Expenses (921)	3,860	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	27,544	30
Property Insurance (924)	4,940	31
Injuries and Damages (925)	1,443	32
Employee Pensions and Benefits (926)	34,437	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,399	35
Transportation Expenses (933)	15,007	36
Maintenance of General Plant (935)	64	37
Total Administrative and General Expenses	133,654	
Total Operation and Maintenance Expenses	460,720	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	BASED UPON ACTUAL WAGES	9,214	3
PSC Remainder Assessment	100% TO WATER UTILITY	1,034	4
Other (specify): NONE			5
Total tax expense		10,248	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194814				3
County tax rate	mills		2.772013				4
Local tax rate	mills		2.860079				5
School tax rate	mills		11.250120				6
Voc. school tax rate	mills		1.394288				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.471314				10
Less: state credit	mills		1.956086				11
Net tax rate	mills		16.515228				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.860079				14
Combined School Tax Rate	mills		12.644408				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.504487				17
Total Tax Rate	mills		18.471314				18
Ratio of Local and School Tax to Total	dec.		0.839382				19
Total tax net of state credit	mills		16.515228				20
Net Local and School Tax Rate	mills		13.862584				21
Utility Plant, Jan. 1	\$	0	0				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	0	0				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	0	0				26
Assessment Ratio	dec.		1.044232				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		13.862584				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	700,957		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	176,607		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	877,564	0	
PUMPING PLANT			
Land and Land Rights (320)	208,057		12
Structures and Improvements (321)	1,910,706		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	507,462		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	149,569		20
Total Pumping Plant	2,775,794	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,743		23
Total Water Treatment Plant	12,743	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			700,957	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			176,607	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	877,564	
PUMPING PLANT				
Land and Land Rights (320)			208,057	12
Structures and Improvements (321)			1,910,706	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			507,462	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			149,569	20
Total Pumping Plant	0	0	2,775,794	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,743	23
Total Water Treatment Plant	0	0	12,743	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,065,799		26
Transmission and Distribution Mains (343)	10,025,386	1,028,772	27
Fire Mains (344)	0		28
Services (345)	1,556,753	254,620	29
Meters (346)	207,710	24,908	30
Hydrants (348)	1,328,656	143,655	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,184,304	1,451,955	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,351		35
Computer Equipment (391.1)	16,506	1,948	36
Transportation Equipment (392)	70,048		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	175		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	24,704		43
Miscellaneous Equipment (398)	75,349		44
Other Tangible Property (399)	0		45
Total General Plant	203,133	1,948	
Total utility plant in service directly assignable	18,053,538	1,453,903	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	18,053,538	1,453,903	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,065,799 26
Transmission and Distribution Mains (343)			11,054,158 27
Fire Mains (344)			0 28
Services (345)			1,811,373 29
Meters (346)	5,308		227,310 30
Hydrants (348)			1,472,311 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,308	0	15,630,951
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,351 35
Computer Equipment (391.1)			18,454 36
Transportation Equipment (392)			70,048 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			175 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			24,704 43
Miscellaneous Equipment (398)			75,349 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	205,081
Total utility plant in service directly assignable	5,308	0	19,502,133
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,308	0	19,502,133

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			31,985	31,985	1
February			28,853	28,853	2
March			33,621	33,621	3
April			33,928	33,928	4
May			37,676	37,676	5
June			42,696	42,696	6
July	136		51,100	51,236	7
August			51,334	51,334	8
September			50,811	50,811	9
October			34,749	34,749	10
November			29,814	29,814	11
December			29,447	29,447	12
Total for year	136	0	456,014	456,150	
Less: Measured or estimated water used in main flushing and water treatment during year				9,112	13
Less: Other utility use				7,284	14
Other utility use explanation:					15
Sprinkler and fire flow testing, Well rehabilitation and reservoir cleaning					
Water pumped into distribution system				439,754	16
Less: Water sold				356,836	17
Losses and unaccounted for				82,918	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,436	21
Date of maximum: 7/7/1999					22
Cause of maximum:					23
Dry weather conditions during which many customers watered their lawns					
Minimum gallons pumped by all methods in any one day during reporting year				748	24
Date of minimum: 11/25/1999					25
Total KWH used for pumping for the year				1,746,971	26
If water is purchased: Vendor Name: CITY OF BROOKFIELD					27
Point of Delivery: GLENWOOD LANE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL-W272 N2548 APPLETREE LN AX 416		182	8	50,400	Yes	1
WELL-W240 N3065 PEWAUKEE RD BH 442		1,200	12	547,000	Yes	2
WELL-N31 W22610 GREEN RD BH 443		1,075	12	800,000	Yes	3
WELL-W272 N2548 APPLETREE LN BO 775		1,248	10	276,000	Yes	4
WELL-N20 W22040 NORTH AVE CB 343		340	16	864,000	Yes	5
WELL-W239 N2240 PEWAUKEE RD CB 344		340	16	576,000	Yes	6
WELL-W226 N930 NORTHMOUND FN 814		1,000	10	720,000	Yes	7
WELL-N22 W26312 DEERHAVEN RI KW 578		1,180	16	864,000	Yes	8

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	A	B	C	1
Location	BH 442	BH 443	BO 775	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRWNFOS	BYRON-JACKSON	GOULDS	5
Year Installed	1991	1990	1989	6
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	380	500	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON-JACKSON	FRANKLIN	10
Year Installed	1991	1990	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	D	E	F	14
Location	BO 775	AX 416	CB 343	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	STA-RITE	LAYNE & BOWLER	18
Year Installed	1989	1996	1994	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	150	32	600	21
Pump Motor or Standby Engine Mfr	FORD	BURKS	G.E.	23
Year Installed	1989	1992	1994	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	25	2	50	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	G	H	I	1
Location	CB 344	FN 814	FN 814	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	1996	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	396	430	430	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	FORD	10
Year Installed	1996	1993	1993	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	40	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	J	K	L	14
Location	BH 443	BH 443	BH 443	15
Purpose	B	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1982	1982	1982	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	760	603	603	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U S ELECTRIC	WAUKESHA ENGINE	23
Year Installed	1982	1982	1982	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	60	60	60	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	M	N	O	1
Location	BO 775	BO 775	CB 343	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MFG	FAIRBANKS MFG	AURORA	5
Year Installed	1989	1989	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	526	460	750	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	MARATHON	9
Year Installed	1989	1989	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	P	Q	R	13
Location	CB 343	FN 814	FN 814	14
Purpose	B	B	B	15
Destination	D	D	D	16
Pump Manufacturer	AURORA	AMERICAN	AMERICAN	17
Year Installed	1992	1993	1993	18
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	19
Actual Capacity (gpm)	750	254	254	20
Pump Motor or Standby Engine Mfr	MARATHON	U.S. ELECTRIC	U.S. ELECTRIC	21
Year Installed	1992	1993	1993	22
Type	ELECTRIC	ELECTRIC	ELECTRIC	23
Horsepower	60	25	25	24

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	S	T	U	1
Location	FN 814	KW 578	KW 578	2
Purpose	B	P	S	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	GOULDS	GOULDS	5
Year Installed	1993	1997	1997	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	1,500	580	580	8
Pump Motor or Standby Engine Mfr	FORD	EXODYNE	KOHLER	10
Year Installed	1993	1997	1997	11
Type	NATURAL GAS	ELECTRIC	DIESEL	12
Horsepower	125	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1974	1982	1989	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	158	0	0	10
				11
Total capacity in gallons	250,000	300,000	70,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760	0.7920	0.2880	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	4	5	6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1989	1992	1993	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	79	0	0	10
Total capacity in gallons	650,000	233,000	200,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.8640	0.5040	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	13,152	0	0	0	13,152	1
P	D	6.000	38,203	240	0	0	38,443	2
P	S	6.000	25	0	0	0	25	3
M	D	8.000	12,716	0	0	0	12,716	4
M	S	8.000	75	0	0	0	75	5
P	D	8.000	96,502	10,890	0	0	107,392	6
P	S	8.000	169	0	0	0	169	7
P	D	10.000	8,743	0	0	0	8,743	8
P	S	10.000	51	0	0	0	51	9
M	D	12.000	15,681	0	0	0	15,681	10
M	S	12.000	535	0	0	0	535	11
P	D	12.000	106,790	10,323	0	0	117,113	12
P	S	12.000	1,890	0	0	0	1,890	13
M	D	16.000	3,419	0	0	0	3,419	14
P	D	16.000	121	0	0	0	121	15
Total Within Municipality			298,072	21,453	0	0	319,525	
Total Utility			298,072	21,453	0	0	319,525	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,644	83	0	(6)	1,721	355	1
M	1.250	66	33	0	0	99	35	2
M	1.500	275	15	0	0	290	71	3
P	2.000	1	0	0	0	1		4
M	2.000	226	11	0	0	237	38	5
M	3.000	1	0	0	0	1		6
P	4.000	1	4	0	0	5	2	7
P	6.000	24	8	0	0	32	4	8
P	8.000	4	4	0	0	8	3	9
M	10.000	5	0	0	0	5		10
P	10.000	2	0	0	0	2		11
Total Utility		2,249	158	0	(6)	2,401	508	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,744	236	58	0	1,922	38	1
1.000	188	16	9	0	195	0	2
1.500	49	9	5	0	53	11	3
2.000	45	6	0	0	51	9	4
3.000	12	0	0	0	12	12	5
4.000	3	0	0	0	3	1	6
Total:	2,041	267	72	0	2,236	71	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,782	45	14	0	81	0	1,922	1
1.000	90	63	26	2	14	0	195	2
1.500	14	22	14	0	3	0	53	3
2.000	15	25	5	3	3	0	51	4
3.000	0	6	6	0	0	0	12	5
4.000	0	2	1	0	0	0	3	6
Total:	1,901	163	66	5	101	0	2,236	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	725	53			778	2
Total Fire Hydrants	725	53	0	0	778	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 779

Number of distribution system valves end of year: 1,488

Number of distribution valves operated during year: 744

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SOURCE OF SUPPLY

Operation and Expense (602):

Expenses decreased from \$39,391 in 1998 to \$5,638 in 1999. In 1998 the Utility abandoned a project related to the design of a potential water tower and wrote off costs related to the project of \$32,166.

Maintenance of Water Source (605):

In 1999 the Utility had to make significant repairs at two of its wells, whereas in 1998 there were no major repairs.

PUMPING EXPENSES

Maintenance of Pumping Plant (625):

During 1999 the Utility repaired pumping equipment at two of its pumpstations. There were no major repairs to equipment in 1998.

WATER TREATMENT EXPENSES

Chemicals (631):

In 1999 the Utility began using a more expensive chemical that is more effective against iron than the chemical previously used.

Operation Supplies and Expenses (632):

Due to DNR requirements, the Utility conducted more extensive testing for lead and copper during 1999.

TRANSMISSION AND DISTRIBUTION EXPENSES

Maintenance of Mains (651):

In 1999 there were four major repairs to Utility mains compared to one in 1998.

WATER TREATMENT LABOR (630)- Increased \$6,501

TRANSMISSION AND DISTRIBUTION LABOR (640) - Increased \$13,602

ADMINISTRATIVE AND GENERAL SALARIES (920) - Decreased \$9,745

In prior years employee paid time off (vacation/holiday/sick) had been included with administrative wages. In 1999 these wages were allocated directly to operational activities.

Property Tax Equivalent (Water) (Page W-07)

The utility did not pay the City a property tax equivalent for 1999. The utility was a Sanitary District until February 15, 1999 and therefore the assets of the water utility were not taxable as of January 1, 1999. The utility will be assessed the property tax equivalent for the year 2000.

Water Mains (Page W-15)

Watermains installed in new subdivisions are installed and paid for by the developer of the subdivision. Watermain extensions installed by the Utility are assessed to the benefiting property owners for the actual cost of the watermain extension. Assessments are payable in full or in installments over ten years. Interest is charged on assessments paid in installments at a rate of 0.5% over the cost of funds used to finance the project. Property owners electing not to hook up to the system are eligible to defer their assessment until the time of their connection to the system.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Adjustments:

Adjustments reported in column (f) reflect the number of services removed in 1998 but inadvertently omitted from 1998 PSC Report. The costs associated with the removed services were correctly reported in the 1998 report.

Additions:

Extensions of new services constructed by the Utility are assessed against the benefited property. The average actual cost of service laterals are included with the watermain extension assessments. Charges for service laterals installed independently of a watermain extension project are assessed against the benefited property at the following rates:

Size 3/4" to 1"	Lesser of actual cost of \$750
Size greater than 1"	Actual cost of lateral installation

The Utility contracts for the installation of such service laterals.

During 1999 local developers also installed 123 service lateral extensions and subsequently donated them to the Utility. The services have been recorded at estimated actual costs of \$169,137.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges		1
Other (specify):		2
Total Customers Forfeited Discounts (631)	<u>0</u>	
Servicing of Customers Laterals (632):		3
Total Servicing of Customers Laterals (632)	<u>0</u>	
Sale of Fertilizer (633):		4
Total Sale of Fertilizer (633)	<u>0</u>	
Rent from Sewerage Property (634):		5
Total Rent from Sewerage Property (634)	<u>0</u>	
Miscellaneous Operating Revenues (635):		6
Total Miscellaneous Operating Revenues (635)	<u>0</u>	
Amortization of Construction Grants (636):		7
Total Amortization of Construction Grants (636)	<u>0</u>	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u><u>0</u></u>

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	<u>0</u>	<u>0</u>
COLLECTION SYSTEM		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Service Connections, Traps, and Accessories (312)		6
Collecting Mains and Accessories (313)		7
Interceptor Mains and Accessories (314)		8
Force Mains (315)		9
Other Collecting System Equipment (316)		10
Total Collection System	<u>0</u>	<u>0</u>
COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)		11
Structures and Improvements (321)		12
Receiving Wells (322)		13
Electric Pumping Equipment (323)		14
Other Power Pumping Equipment (324)		15
Miscellaneous Pumping Equipment (325)		16
Total Collection System Pumping Installations	<u>0</u>	<u>0</u>
TREATMENT AND DISPOSAL PLANT		
Land and Land Rights (330)		17
Structures and Improvements (331)		18
Preliminary Treatment Equipment (332)		19
Primary Treatment Equipment (333)		20
Secondary Treatment Equipment (334)		21
Advanced Treatment Equipment (335)		22
Chlorination Equipment (336)		23
Sludge Treatment and Disposal Equipment (337)		24
Plant Site Piping (338)		25
Flow Metering and Monitoring Equipment (339)		26
Outfall Sewer Pipes (340)		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE